

**701—65.19(452A) Location of records—special fuel users and dealers.** The records required to be prepared and kept by special fuel dealers and users under Iowa Code section 452A.37 and rule 701—63.3(452A) must be maintained at the location that appears on the license unless the following conditions are met:

**65.19(1)** If the licensee has more than one license, all of the records for each separate license may be kept at a central location so long as the records for each license are kept separated.

**65.19(2)** The central location where the records are kept is within the state unless:

*a.* The licensee agrees to bring the records back into the state when requested to do so by the department for purposes of audit, or

*b.* The licensee agrees to pay the cost (as defined in rule 701—63.4(452A)) of an out-of-state audit. This rule is intended to implement Iowa Code sections 452A.37 and 452A.74(2).